I SHALL not follow the Example of my Opponent in quitting the Subject with a Sort of Huff, but it may perhaps be expected that I ſhould ſay a few Words by way of explaining the early Part of this Buſineſs—Firſt let it be obſerved that Mr. Wing's Lamentation might have been ſpared, for there could be no poſſible Reaſon for his ſtepping forward *in publick*, unleſs he had prefered that Mode, to a civil and candid Objection *in private* to what I advanced in my firſt Publication, *the Manuſcript of which was in his Poſſeſſion for near a Week*, and he expreſſed himſelf greatly obliged by the Peruſal of it — Next, let the Publick judge whether he really did or did not mean to bring on the Tax this Year, not by what I have ſaid, for I never to the beſt of my Recollection aſſerted that he did, but by what he ſays himſelf in his ſecond Letter, viz. He ſent the Plan to me (in April 1788) that I might have Time to conſider it. And the Miſtake I had fallen into concerning the Praiſe beſtowed on the Propoſer of the Scheme, and which he by a forced Conſtruction, wants to extend to the Plan itſelf, was occaſioned by his own fallacious reaſoning, and was indeed of very ſhort Duration, as will be ſeen by the following Remarks on a new Publication intitled Letters.

REMARKS.

THERE is a certain Deſcription of People, who as Somebody has obſerved, are troubled with a bad Memory, and though I have taken an Abundance of Pains to ſhew that Mr. Wing does not belong to that Fraternity, it ſo happens that he frequently diſcovers the ſame want of Recollection.

The Reader will obſerve that my laſt Letter was dated the 4th of May, after a Week's Digeſtion of his Plan, and he may poſſibly think, that for ſo lively an Underſtanding *as Mr. Wing's to comprehend the whole Subject*, a Week was very ſufficient —— unluckily, I who happen to be of duller Intellects, required a little more Time to make myſelf Maſter of it; but between the 4th and the 8th of May, having purſued the Subject a little farther, I added to the Copy of my Letter of the 4th of May, which

is

is now before me, what follows, introducing it before the concluding Paragraph concerning the crude Hints, viz. "On the contrary, it ſeems "very evident that after expending the whole 1714l. 11s. 10d. upon "the Banks for *two or three Years at the moſt*, the 897l. 8s. 4d. per "Annum charged by the 11th GEO. III might be diſpenſed with, "leaving Portſand's Share thereof, which is 93l. 2s. 10d. to remain "as a Charge, until the abovementioned 500l. is paid off, ſo that "upon this Alteration, preciſely at the Expiration of the 13 Years "allowed by Mr. Wing's Plan, there would only remain the "Taxes upon the Adventure or Corporation Lands in the North "Level, for the Corporation Works as ſettled by the 27th of "GEO. II. and the perpetual Tax, of 6d. per Acre laid by the ſame "Act, upon the North Level and Portſand in equal Proportions "for the Commiſſioners Works — And there will be a Fund of "713l. 3s. 6d. per Annum, for Support of the Banks, beſides the "contingent Profits, which if I miſtake not are conſiderably more "than 100l. per Annum, the Sum they were ſtated at in 1778: "However taking them at that Sum, there will be 817l. 3s. 6d. "for Support of Banks, which is more than in all human Probability, "can be wanted, being nearly as much as has been expended upon "them, upon an Average, ſince 1778, when they were in a very "weak and precarious State, and when the Outfal was nothing "like ſo good as it now is.

What Mr. Wing calls particular Converſation on the Subject, I cannot tell, but certain it is I did communicate the above to him on the 8th of May, his Anſwer to which was, that it would be better to leave it *to the Commiſſioners*, to lower the perpetual Tax if they thought proper, than to determine the Payment of the 6d. per Acre in the Manner I had propoſed — To this I replied that the Country would never agree to ſuch Terms. At this Interview it turned out that in my Letter of the 4th of May I had miſunderſtood the Facts relating to the Debts of the North Level, for neither Portſand nor the other Free Lands, have any thing to do with the 5000l. borrowed by Virtue of the 29th of GEO. II. and with reſpect to the 20,000l. borrowed by Virtue of the 11th of GEO, III. that Sum attaches them in a very ſmall Proportion compared with what belongs to the Corporation Lands — A Knowledge of this Circumſtance occaſioned a Calculation the next Day, of what really belongs to each; and

and whether he calls it particular Converſation or not, the Reſult of this was communicated to Mr. Wing on the Day following, viz. May the 10th — His Anſwer to which, was, that "*if the "Free Lands were willing, there could be nothing wrong in charging "them equally with the Corporation Lands*" I believe, I was imprudent enough to ſay *it would be no better than a Robbery, and I would have nothing to do with it* — From this Moment I held up my Hand deciſively againſt the Meaſure, as beforementioned, nd was not idle in my future Inveſtigation of the Buſineſs —

The Subject was not brought on by me on the 7th of July laſt, but I certainly did aſk Mr. Wing the Queſtion he mentions, and would as certainly have been prepared with the Reſult of my Inveſtigation, had I conceived it would have been mentioned at all.

I preſume 20,735l. 3s. which he ſtates to have been paid from his Grace's Eſtate in the 3d Diſtrict only, may be right, and he may poſſibly mean it as an Anſwer to my Enquiry as to how much has been expended on ſuch Part of the Commiſſioners Works as the 1ſt Diſtrict and Portſand have any thing to do with, ſince this kind of Anſwer is exactly correſpondent with his Anſwers to my Queries of the 28th of April, namely, *nothing at all to the Purpoſe*, and when he ſays 18,808l. 12s. 10d$\frac{1}{2}$ has been appropriated towards the Works of the other Diſtricts and to the Common Cauſe, he ſticks to his old Method of endeavouring to miſlead the Judgment of his Readers.

If I read him right in his other Publications, 20,000l. or thereabouts was expended on Kinderly's Cut, out of the Commiſſioners Fund; 10,000l. of this was for the Benefit of the Duke's Eſtate — Deducting from the remaining 8808l. 12s. 10d$\frac{1}{2}$ what has found its way into the Pockets of the Officers and Receivers, and ſome Part for the Works of the 2d Diſtrict, and for the publick Drains leading from the Diſtrict Drains into the General Outfal, almoſt all the Reſt has been expended on the Works belonging to the 4th Diſtrict, where if I miſtake not Mr. WING's OWN ESTATE LIES, and hardly any thing at all on the Works belonging to the 1ſt Diſtrict and to Portſand Eſtate, but this Matter, ſhall amongſt a Variety of others, be diſcuſſed at a future Opportunity.

Oct. 10th 1788 GEO. MAXWELL.

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